

Voucher Review Process For Contracting Officer's Technical Representatives (COTRs)

For IRS Task Orders, to be considered a proper voucher, the Contractor submits Standard Form (SF) 1034 or 1034(a) and 1035 or 1035(a), entitled "Public Vouchers for Purchases and Services Other Than Personal" to the Accounts Payable Section in Beckley, West Virginia. This will serve as the official point of receipt. The Contractor also provides a copy of the voucher marked "Information Only" to the Contracting Officer's Technical Representative (COTR) and to the Contracting Officer/Contract Administrator (CO/CA), complete with the same direct and indirect rate information.

The COTR determines the accuracy of the labor categories listed and hours incurred for those categories claimed by the Contractor. The COTR is responsible for reviewing all vouchers to ensure that the hours and other direct costs, including travel, are consistent with the effort expended during the period referenced on the voucher. The COTR obtains input from other IRS personnel as necessary to verify the validity of the voucher.

Within three (3) days after receipt, the COTR notifies the CO/CA electronically of any clarifications required from the Contractor to determine the acceptability of the costs.

Within five (5) days after receipt, after consulting with other IRS personnel as necessary and reviewing any supplemental information/clarifications, and if there are still unresolved issues pertaining to the validity of costs on the voucher, the COTR submits recommendations to the CO/CA by electronic mail. The COTR shall not directly contact the Contractor to resolve any errors, omissions or validity issues about vouchers. The COTR annotates the SF 1034, notes amounts to be suspended and/or disallowed, and signs the voucher as the certifying official, pending subsequent audit. The COTR faxes the signed cover page of the SF 1034 and any recommended suspensions or disallowances to the CO/CA and Lead Contracting Officer's Technical Representative (LCOTR). The CO/CA notifies the Contractor within seven (7) days of any changes required to the voucher.

If there are no recommended suspensions/disallowances, within ten (10) days after receipt of the voucher, the COTR completes the SF 1034 and signs the cover page as the certifying official recommending payment, and faxes the signed cover page only to the CO/CA for processing and to the LCOTR.

Applicable law and regulation require payment to be made within thirty days of receipt of an invoice (vouchers are considered invoices for this purpose). This means that the CO/CA must authorize the paying office to make payment several working days before the end of the thirty-day period. To assure compliance with these rules, CO/CA's have been instructed to authorize payment whether or not input is received from the COTR in a timely manner. Therefore, the COTR input will not be considered until the next payment cycle if received by the CO/CA after it is due.